Previous references.
Mil 138-12 SR1 1912
Mil 453-08 (1-3)
Mil 83-10 (1-2) (Mil)
Later references

Mil File No 138-12
Serial Nos. 9-10

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 9 & 10

Part B for May 1913

SUBJECT

Revision of Municipal heads of accounts and prescribing an additional appendix VIII-A to the Mun Admn Report from 1st April 1913.

1) From the comptroller no 6819/962 of 9-4-13. Submitting revised heads of Mun accounts for adoption by all Mun councils and Boards
2) To the comptroller, Madras, Govt Press, Dy comrs and Presidts of Municipalities, Mysore city and Inspector Mun Offs no 9545-7 of 31-5-13. Prescribing revised heads of Mun accounts and an additional appendix VIII. A to the Mun Admn Report.

G R. S 58

D Satanarayana
25/7/13

G R.S. 11] 1912

GENERAL AND REVENUE SECRETARIAT.

(Mund)

NOTES

Mil File No 138-12

FILE HEADING.

Revision of Municipal budget forms and Heads of Account

From

The Comptroller

No. 6819/LAB962 Dated 9/11-4-13 Received 15-4-13

Diary No 6275	Enclos 1	Spare Copies	Serial No 9

BRIEF ABSTRACT OF LETTER.

Submits a statement showing the revised heads of account for recording the income and expenditure of Municipalities

NOTES AND ORDERS.

The present heads of Municipal account were prescribed vide G O No 1114-26/Mil 432-08-3 of 29-7-09. in consultation with the Comptroller. In connection with the revision of the Mund Budget Forms, the comptroller who was consulted unofficially in the matter,

NOTES—First Sheet.

GPD—33,000—15-6-12

Serial No

stated that opportunity may be taken to reduce some unnecessary sub-heads in the Mund heads of account in accordance with the St Fund heads sanctioned in G O No 7803-93/ L B201-10-3 of 26-4-12

Y (Vide para 2 of the notes in Ml 138-12 Sl 1)

Z Accordingly in para 5 of G O No 2243-54/ Ml 138-12-1 of 11-9-12 the Comptroller was

Z requested to report in detail the alter he proposes to make in the Municipal heads of account

2 With the letter under disposal the Comptroller has submitted a Statemen showing the revised heads and explaining the principal modifications proposed. In the receipt side the details of articles etc on which octroi is realized are proposed to be omitted. If the Comptroller's suggestion is approved, a statement showing the income from each article etc subject to octroi, will have to be called for once a year along with the Admn Report.

yes This is necessary the revenue under article or item YY 22/4/13

~~[illegible]~~

NOTE.—Contn. sheet

( )R. S. 12]

General and Revenue Secretariat | Ml File No. 138 of 1912

Serial No

3 Under the head 'C Revenue derived from Municipal Property etc' on the receipt side two minor heads, viz, 'Fines' and 'Other fees' are proposed to be omitted. Their retention in their respective present positions appears to be very desirable.

yes LY 24/4/13

4 The head 'Hackney carriages' may be altered into 'public conveyances' in accordance with the wording adopted in Regn. VII of 1911

yes LY 24/4/13

5 On the expenditure side, under "E public health and conveniences", the present minor head 'Revenues' is omitted. Its retention appears to be desirable

yes LY

6. Under 'F public Instruction', the present minor head 'Other charges' is proposed to be omitted. This minor head is necessary to record the charges connected with the establishment of the President of the Schools' committee and other supervision charges.

yes LY

7 Again, under 'H Miscellaneous', the minor head '5 Accommodation for travellers' may be omitted as unnecessary and minor head '4 charitable institutions' recast as shown below, so as to exhibit the names of such institutions:—

May be adopted LY 25/4/13

Norm- Contn. check.

(G) R. S 12]

General and Revenue Secretariat | Ml File No. 138 of 1912

Serial No	
Home 1274-12	4 charitable institutions (a) Home for incurable lunatics (b) Langarkhanas (c) Chathrams (d) Others (to be specified) Total 4 8. Subd for orders 9. Vide marginal remarks. Put up draft sanctioning the adoption of the revised heads of accounts as modified in the Secretariat 22/4/13
22/4/13	10 Draft subd
	11 Please put up a clean typed draft for submission to HS Co + HS Diwan 22/4/13
	12 typed draft subd 25/4/13
	13 The Financial Branch may be Consulted 2/5/13
	14 Ko Diwan 3/5 (Agreed) T. Bose

Note—Contin. sheet.

GPB—65,000—17-6-12.

(R. S 12]

General and Revenue Secretariat. | File No. 138 of 1912

Serial No.	
	Subd Office 5/5/13 15. Memorandum Delegy 16 yrs 16/5/13
16/5/13	17 Submitted with reference to para 16 supra 18 Draft is also submitted. (103) 16/5/13 Dy Secy) 2nd Counsellor) 15/5/13 Dewan of Cochin 15/5/13
	19 Draft approved 20/5/13 Dewan 20/5/13
	20. Revision of Municipal Budget forms is an important matter & the draft may be submitted to the Dewan for approval 20/5/13 Dy Secy)

NOTE—Comin. check.

(6)

(6)

[G. R. S 12]

General and Revenue Secretariat. | Ml File No. 138 of 1912

Serial No.	
1	2 Draft order sanctioning revision of the Municipal Heads of Account as submitted before which it has been approved by the Fin Secy after to it
3160/24.5.13	Draft approved by Secy 24
2	Draft approved by Secy 24
3	Issue
10	To the Commissioner
11	Inspdr, Govt Press
11	Dy Comrs of Dists
11	Presidt, Bangalore City Mun Council
11	Presidt, Mysore City Mun Council through Hd Dy Comr, Mysore Dt
11	Presidt, Kolar Mun through the Deputy Comr, Kolar Dt

No 9545-7 of 31-5-13. Prescribed heads of account from 1st July 1913 and also an additional Appendix VIII-A to the Mysore Adm Report

NOTE—Contin. sheet.

GPB—65,000—17-6-12.

D6275

Gl 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

Rl 138-12/49

No 619 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

E.A.D.962 *Dated Bangalore, the* 9th April *1913*

FROM

J S CHAKRAVARTI, Esq, M A.,
F R.A. S, ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

K. R. Srinivasa Iyengar Esq., M.A.
Offg. *Secretary to the Government of Mysore,*
General and Revenue *Departments.*

SIR,

Adverting to para 5 of Government order No.2243-54 Rl.138-12-1 dated 11-9-1912, I have the honour to submit herewith a statement showing the revised heads of accounts for recording the income and expenditure of Municipalities and to state that the principal modifications are explained in the column of 'Remarks' in the statement.

I have the honor to be,

Sir,

Your most obedient servant,

For Comptroller.

N.

Rec.—Gl. 17]

... Department

19/8.

FROM

J S CHAKRAVARTI, Esq, M A,
F R. A. S, ETC.,
Compiroller to the Govt of
H H the Maharaja of Mysore

To

Esq,

Secretary to the Govt. of Mysore.

Revenue *Dept*

Dated

Despatched 16-8-18

Received

No. 6879

Subject matter

Submitting a statement showing the receipts & charges of the Commissariat & Transport Department for the year 1917-18.

Revised heads of Municipal account

Cure to Ind 135-1/46

	Receipts	Remarks.
	Municipal Rates and Taxes:-	
1.	Octroi	The detailed heads (a) to (f) have been omitted
2.	Taxes on buildings and lands	The words "Under Mh. Regn." have been omitted so that the house & land taxes collected in the Municipalities, regulations from Regn. may be entered under this head
3.	Taxes on vehicles and animals	
4.	Taxes on professions and Trades	
5	Tolls and Ferries	
6	Water tax	
7	Lighting tax	
8	Conservancy cesses (including scavenging and latrine rates)	
9.	Mohalarfa.	
(a)	Shop tax.	
(b)	Oil-mill tax	
(c)	Cart tax. -- Total 9	
10	Other taxes (to be specified)	
	Total A	
	Realizations under special acts	
1	Pounds.	
2	Hackney carriages	
3	Other items (to be specified)	
	Total B	
	Revenue derived from Municipal property and powers apart from taxation.	
1.	Rents of buildings, lands, &c	
2	Sale Proceeds of lands and produce of lands &c.	
3	Conservancy receipts (other than taxes and rates)	
4.	Sale Proceeds of smuggled goods	
5	Fees and revenue from Educational institutions.	

Revised heads of Municipal account.

Sr. No.	Receipts	Remarks
6	Fees and revenue from markets and slaughter houses.	
7	——do—— tramways	
8.	Notice and warrant fees	
9	Licence fees	The detailed heads (a) & (b) have been omitted
10	Interest on investments	
11.	Land revenue and cesses	
12	Revenue from Sewage farms.	
13	Other items (to be specified)	Receipts from 'other fees' & 'fines' may be brought under this head
	—— Total C ——	
D	Grants and Contributions.	
1.	From Government	The detailed heads (a) to (d) omitted
2.	From District Funds.	" (a) & (b) "
3.	From other sources	
(a)	Local Funds General.	
(b)	Mugpri Funds	
(c)	Other sources (to be specified)	
	Total 3.	
	Total D.	
E.	Miscellaneous —	
1	Recoveries on account of services rendered to private individuals	
2	Lapsed deposits	
3	Refunds and recoveries	
4.	Other items (to be specified)	"Receipts of previous years adjusted during the current year" may be shown under "Other items"
	Total E	
	Total Municipal Revenue.	
F	Public debt —	
1	Loans	
2	Deposits.	
3	Advances.	
4	Other items (to be specified)	Permanent & House-building advances, suspense & clearances, and transfers from other depts may be separately shown under this head

Revised heads of Municipal Accounts

N°	Receipts	Remarks
	Total Public debt	
	Total Receipts	
	Opening Balance { Revenue heads	
	Public debt heads	
	Total opening balance	
	Grand Total.	

compared

Revised heads of Municipal accounts.

No.	Expenditure	Remarks
A	General Administration.	
I	Head office —	
1.	Dy: Comm'r's office —	
(a)	Salary of establishment.	
(b)	Travelling allowance.	
(c)	Contingencies	
(d)	Furniture.	
(e)	Stationery supplied by Govt. Stationery depot.	Added 'Pecuniary Inhibition' is omitted the item was included under III Pensions Gratuities &c in Municipal Fund acc.
(f)	Miscellaneous	
	Total 1.	
2.	Municipal Office —	
(a)	Salary of establishment	
(b)	Travelling allowance.	
(c)	Contingencies	
(d)	Furniture	
(e)	Stationery supplied by Govt. Stationery Depot.	
(f)	Mescellaneous.	
	Total 2	
	Total I	
II	Collection —	
1	Octroi	
(a)	Establishment	
(b)	Commission	
(c)	Other charges (to be specified)	Rewards may be debited to this head
	Total 1	
2	Other taxes —	
(a)	Establishment.	
(b)	Commission.	
(c)	Other charges (to be specified)	
	Total 2	

Revised heads of Municipal Accounts

	Expenditure	Remarks
	Rents and other receipts—	
(a)	Establishment.	
(b)	Commission	
(c)	Other charges (to be specified)	
	Total 3	
4	Refunds	
	Total II	
III	Pensions and Gratuities (including pensionary contribution on account of employees paid by the municipalities) Total A	
	Public Safety	
1	Fire-protection—	
(a)	Establishment	
(b)	Other charges (to be specified)	
	Total 1	
2	Lighting Charges—	
(a)	Establishment	
(b)	Other charges	Charges on account of the purchase & repairs of lamps & lamp-posts may be debited to this head
(c)	Lighting by contract	
(d)	Electric lighting charges	
	Total 2	
3	Rewards for destruction	

Revised heads of Municipal Account

W	Expenditure	Remarks
	destruction of Wild Animals	
	Snakes, dogs etc.	
4	Miscellaneous	
	Total B.	
C	~~Public Health, Conveniences~~	
C A	Public Works carried out by P.W. Dept	This was formerly a Measure under head "Public Health & Conveniences" and is now made a major head as in the case of D.F. Funds.
(a)	Original Works	
(b)	Repairs	
(c)	Establishment	
(d)	Tools and Plant	
	Total 1	
D A	Public Works carried out by Civil Dept	do
(a)	Original Works	The detailed heads (a) & (b) of the old account from Sanitation omitted and these two heads substituted as in the D.F. Funds budget.
(b)	Repairs	
(c)	Compensation	
(d)	Tools and Plant	
(e)	Establishment.	
	Total 2	

Revised heads of Municipal Account

Expenditure	Remarks
~~Public Health Department~~ Health Office.	
(a) Health Officer	These are new detailed heads
(b) Establishment	
(c) Other charges	
Total 3	
2 Conservancy & Sanitation	The word 'Sanitation' is added to the heading as it is in the Dt Fund ~~budget~~ form.
(a) Establishment	
(b) Road-watering & cleaning	
(c) Other charges (purchase of carts, dust-bins etc)	
(d) Plague, Cholera and other charges	
Total 2	
3 Medical relief including Vaccination	All medical charges including vaccination have been brought under one minor head as in the case of the revised Dt Fund heads of account.
(a) Local Fund Hospitals & Dispensaries	
(i) Charge Allowance	
(ii) Establishment	
(iii) House rent, Contingencies and furniture	
(iv) Dieting charges	
(v) Bedding & clothing charges	

Revised heads of Municipal Account

No	Expenditure	Remarks
£3	(vi) Country medicines	
	(vii) Travelling allowances	
	Total (a)	
(b)	Contributions on account of construction & repairs of L F Dispensaries and Hospital Staff quarters	
(c)	Midwives & Maternity Establishments	
	(i)	
	(ii) Reward for extra labour cases & other items	
	(iii) Travelling allowance	
	(iv) Midwives' orderlies	
	Total (c)	
(d)	Contributions to Ayurvedic & Unani Dispensaries	
(e)	Grants to other medical Institutions (to be specified)	
(f)	Charges for treatment of indigent patients in Pasteur Institute	
(g)	Veterinary Hospitals & Dispensaries	
(h)	Vaccination	
	(i) Establishments	
	(ii) Other items	
	Total (h)	
	Total £3	

Revised heads of Municipal Accounts

No	Expenditure	Remarks
14	Registration of births and deaths	
5	Maintenance of public gardens & buildings	Minor heads omitted
~~1~~	~~Establishment~~	
~~2~~	~~Other Charges~~	
	~~Total 7~~	
6	Markets & Slaughter houses	
7	Cattle Pounds	
(1)	Establishment	These are new detailed heads
(2)	Commission	
(3)	Feeding Charges	
	Total 7	
8	~~Hackney~~ Carriages	
9	Water-Supply & Main-tenance charges	
12	Fairs and Festivals	
13	Sewage Farms	
14	Miscellaneous	Charges on account of a vacancy may be shown under this head.
	Total E	The old minor heads 5 to 8 & 10 and 11 are now brought under the present minor head No 3 and the old minor head 9 is now brought under the present minor head 2.

Revised heads of Municipal Account

No	Expenditure	Remarks
D F	Public Instruction	
1	Municipal Schools	
(a)	Establishment	These are new detailed heads
(b)	Other charges	
	Total 1	
2	Contributions & grants to—	
(a)	Private Schools & colleges	
(b)	Provincial funds	These are new detailed heads
(c)	Village School funds	
	Total 2	
	Total D F	
E G	Contributions & grants aided (Private)	
(a)	Reading-Rooms & Libraries	
(b)	Sanjéan Fanti	
(b)	Other items (to be specified)	To include the contributions from ... to the Sanjéan Fanti
	Total C G	
F H	Miscellaneous.	
1	Interest on loans	
2	Actual cost of work done for private individuals	
3	Law Charges	

Revised heads of Municipal Account

	Expenditure	Remarks
4	Charitable Institutions	To include charges on acct of Women for incurable paupers & Lunatics in Chatrams
5	Accomodation for Travellers	To include charges on acct of Chatrams
6	Other items (To be specified)	To include the expenditure of previous years adjusted in the current year
	Total H.E.	
	Total municipal Revenue Expenditure	
I	Public Debt	
1	Repayments of loans	
2	Deposits	
3	Advances	
4	Other items (To be specified)	Please see remarks under "Public Debt" on reverse side
	Total Public Debt	
	Total Expenditure	
	Closing Balance { Revenue heads / Public Debt heads	
	Total closing Balance	
	Grand Total	

Compared
Block
5.4.13

5/4/13

8/4/13

Revision of Municipal heads of account

Proceedings of the Government of H.H. the Maharaja of Mysore.

Read:-

Letter No. 8819/L.A.D. 962 dated the 9th April 1913, from the Comptroller, Mysore Government, submitting a statement showing revised heads of account for recording the income and expenditure of the Municipalities in the State.

oooooooooooooooooooooooooooooo

Order thereon No. 9545-71 Mu 134-12-10

Dated, Bangalore, 25 April 1913.

The present heads of Municipal Account[1] were prescribed in G.O. No. 1114-26/Ml. 433-08-3 dated 28th July 1909. In connection with the revision of the Municipal Budget Forms, the Comptroller who was consulted unofficially in the matter, suggested the desirability of reducing some unnecessary details in the Municipal heads of account as in the case of the District Fund Heads of account sanctioned in G.O. No. 7883-93/L.B. 201-10-3 dated 26th April 1912.

The

14

The Comptroller was thereupon requested in para 5 of G.O. No. 2343-54/Ml. 136-12-1, dated 11th September 1913, to report in detail the alterations he proposed to make in the Municipal Heads of account. With the letter read above, the Comptroller has submitted a statement showing the revised heads and explaining the principal modifications proposed by him.

2. On a careful consideration of the subject, Government are pleased to approve of the suggestions of the Comptroller with slight modifications and they direct that the revised heads of account appended hereto be adopted for recording the income and expenditure of the Municipalities in the State with effect from the 1st July 1913.

3. The most important modification hereby introduced is the omission on the receipt side of the account of details of income from octroi. This no doubt simplifies the preparation of the Municipal accounts. Govern-

ment

15

Government, however, consider that the details of income in each Municipality from each article &c, subject to octroi is necessary in connection with the review of the Municipal Annual Administration Reports and they are accordingly pleased to direct that an additional appendix VIIIA in the form appended hereto be submitted to Government along with the Municipal Annual Administration Reports and statements prescribed in G.O. No. 1104-20/M1 83-10 dated 2nd August 1910.

4. The Comptroller is requested to be good enough to revise the monthly Municipal cash account form and statements explaining the difference between the accounts of the Presidents and the Treasury Officers and forward them to the Superintendent of the Government Press for being printed. The Deputy Commissioners and Presidents are requested to send at once indents for the number of copies of the revised cash account form required by them to the Superintendent of the Government Press and

Stationery

16

Stationery for compliance.

18/5/13

24/5/13

For ~~Secretary~~: Secretary to Government.

To

The Comptroller, Mysore Government.

The Superintendent, Government Press &
S t a t i o n e r y

The Deputy Commissioners of Districts

The President of the Bangalore City
Municipal Council.

The President of the Mysore City Municipal
Council through the Deputy Commr
of the Mysore District

The President of the Sringeri Municipality
through the Deputy Commissioner of
the Kadur District.

A.V-3.

	Receipts	[illegible].
A	Municipal Rates & Taxes	
1.	Octroi.	
2.	Taxes on buildings & lands	
3.	Taxes on vehicles & animals.	
4.	Taxes on professions and Trades.	
5.	Tolls and Ferries.	
6.	Water Tax	
7.	Lighting tax.	
8.	Conservancy cesses (including conveyance and latrine rates)	
9.	Mohatarfa	
10. (a)	Shop tax	
10. (b)	Oil-mill tax	
(c)	Cart tax	
	Total 9	
10.	Other taxes (to be specified)	
	Total A	
B.	Realisations under special Acts.	
1.	Pounds	
2.	public conveyances	
3.	Other items (to be specified)	
	Total B	
C	Revenue derived from Municipal Property and powers apart from taxation.	
1.	Rents of buildings, lands &c.	
2.	Sale proceeds of lands and produce of lands &c	
3.	Conservancy receipts (other than taxes and rates)	
4.	Sale proceeds of smuggled goods	
5.	Fees and revenue from Educational institutions.	

Heads

Revised rates of Municipal Account.

	Receipts	
6.	Fees and revenue from markets and slaughter houses.	
7.	Do. from tram ways	
8.	Notice and warrant fees	
9.	License fees	
10.	Other fees, fines	
11.	Interest on investments	
12.	Land Revenue and Cesses	
13.	Revenue from sewage farms	
14.	Other items (to be specified)	
	Total C.	
D.	Grants & contributions .	
1.	FromGovernment	
2.	From District Funds	
3.	From other sources	
4.		
(a)	Local Funds General	
(b)	Muzarai Funds	
(c)	Other sources (to be specified)	
	Total 3	
	Total D.	
E	Miscellaneous	
1.	Recoveries on account of services rendered to private individuals	
2.	Lapsed deposits	
3	Refunds and recoveries	
4.	Other items (to be specified)	
	Total E.	
	Total Municipal Revenue	
F.	Public Debt -	
1.	Loans	
2.	Deposits	
3.	Advances	
4.	Other items (to be specified)	
	Total Public Debt	
	Total Receipts	

Revised ~~units~~ heads of Municipal Account.

[9

Receipts	~~Remarks~~
~~Total Public Debt.~~	
~~Total Receipts.~~	
Opening Balance — Revenue Heads	
Opening Balance — Public Debt Heads	
Total Opening balance	
Grand Total	

Revised heads of Municipal Accounts.

~~Nos~~	Expenditure	Remarks.
A	General Administration	
I	Head Office	
1	Deputy Commissioner's Office.	
(a)	Salary of establishment	
(b)	Travelling allowance	
(c)	Contingencies	
(d)	Furniture	
(e)	Stationery supplied by Govt. Stationery Depot	
(f)	Miscellaneous	
	Total 1.	
2.	Municipal Office -	
(a)	Salary of establishment	
(b)	Travelling allowance	
(c)	Contingencies	
(d)	Furniture	
(e)	Stationery supplied by Govt. Stationery Depot	
(f)	Miscellaneous	
	Total 2	
	Total I	
II	COLLECTION -	
1	Octroi	
(a)	Establishment	
(b)	Commission	
(c)	Other charges (to be specified)	
	Total I	
2.	Other taxes -	
(a)	Establishment	
(b)	Commission	
(c)	Other charges (to be specified)	
	Total 2.	
3.	Rents and other receipts -	
(a)	Establishment	
(b)	Commission	
(c)	Other charges (to be specified)	
	Total 3	
4.	Refunds	
	Total II	

Revised heads of Municipal Accounts.

~~Nos.~~	Expenditure	~~Remarks.~~
III	Pensions and Gratuities (including Pensionary contribution on account of employees lent to the Municipalities)	
	Total A	
B.	Public Safety	
1	Fire-protection -	
(a)	Establishment	
(b)	Other charges (to be specified)	
	Total 1.	
2	Lighting Charges -	
(a)	Establishment	
(b)	Other charges .	
(c)	Lighting by contract	
(d)	Electric lighting charges	
	Total 2	
3	Rewards for destruction of wild animals, snakes, dogs &c	
4.	Miscellaneous	
	Total B	
C	Public Works carried out by Public Works Department.	
~~(a)~~ 1	Original works	
~~(b)~~ 2	Repairs	
~~(c)~~ 3	Establishment	
~~(d)~~ 4	Tools and Plant	
	Total 1	
D	Public Works carried out by Civil Department	----------Do----------
~~(a)~~ 1	Original works	
~~(b)~~ 2	Repairs	
~~(c)~~ 3	Compensation	
~~(d)~~ 4	Tools and plant	
~~(e)~~ 5	Establishment	
	Total 2	

	Expenditure	
R	**Public Health & Convenience -**	
1	**H E A L T H O F F I C E**	
(a)	Health Officer	
(b)	Establishment	
(c)	Other charges	
	Total 1	
2	Conservancy and Sanitation	
(a)	Establishment	
(b)	Road watering & Cleaning	
(c)	Other charges (purchase of carts, dust bins &c).	
(d)	Plague, Cholera and other charges	
	Total 2	
3	Medical relief including vaccination	
(a)	Local Fund Hospitals & Dispensaries	
(i)	Charge allowance	
(ii)	Establishment	
(iii)	House rent, contingencies & furniture	
(iv)	Dieting charges	
(v)	Bedding and Clothing charges	
(vi)	Country medicines	
(vii)	Travelling allowances	
	Total (a)	
(b)	Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital Staff Quarters	
(c)	Midwives and Maternity	
(i)	Establishment	
(ii)	Reward for extra labour cases & other	
(iii)	Travelling allowance items	
(iv)	Midwives' articles	
	Total (c)	
(d)	Contributions to Ayurvedic & Unani Dispensaries	
(e)	Grants to other Medical Institutions (to be specified)	
(f)	Charges for treatment of indigent patients in the Pasteur Institute	
(g)	Veterinary Hospitals and Dispensaries	
(h)	Vaccination	
(i)	Establishment	
(ii)	Other items	
	Total (h)	
	Total 3	
4	Registration of births and deaths	
5	Maintenance of public gardens & buildings	
6	Markets and Slaughter houses.	

Revised heads of Municipal Accounts

	Expenditure	Remarks
7.	Cattle Pounds	
(a)	Establishment	
(b)	Commission	
(c)	Feeding charges	
	Total 7.	
8.	Public Conveyances	
9.	Water supply and maintenance charg	
	Fairs and festivals	
	Sewage Farms	
	Avenues	
	Miscellaneous	
	Total I	
	Public Instruction	
1	Municipal Schools	
a	Establishment	
	Other charges	
	Total 1	
2	Contributions and grants to	
(a)	Private Schools & Colleges	
(b)	Provincial Funds	
(c)	Village School Funds	
	Total 2	
	3 Other charges.	
	Total F	
G	Contributions & Grants -in-aid (Private)	
1.	Reading Rooms & Libraries	
2.	Other items (to be specified)	
	Total G.	
H.	Miscellaneous	
1.	Interest on loans	
2.	Actual cost of work done for private individuals	
3.	Law charges	
4.	Charitable Institutions	
(a)	Home for Incurable paupers	
(b)	Langarkhanas	
(c)	Chattrams (others) (to be specified)	
(d)	Total 4	
5.	Other items (to be specified)	
	Total H	
	Total Municipal Revenue Expenditure	
2	Public Debt	
1.	Repayments of loans	
2.	Deposits	
3.	Advances	
4.	Other items(to be specified)	

Revised heads of Municipal Accounts.

[redacted]	Expenditure	[redacted] 24
	Total Public Debt	
	Total Expenditure	
	Closing balance { Revenue Heads / Public Debt Heads	
	Total Closing balance	
	Grand total	

[redacted]

AJ
(103)
11543

A.V.

Items		Total for the previous year	Brief explanation for difference
1		4	5
(a) Articles of food or drink for men or animals—			
Cocoanuts, fresh			
,, dry			
Betel leaves			
Sugar			
Jaggery			
Ghee			
Butter			
Horse-gram			
Oats			
Bran			
Chaff			
Others (to be specified)			
(b) Animals for slaughter—			
Sheep and goats			
Bullocks			
Others (to be specified)			
(c) Articles used for fuel, lighting and washing—			
Oil			
Oil seeds			
Others (to be specified)			
(d) Articles used in the construction of buildings—			
Timber —Teak			
Honne			
Blackwood			
Other timber			
Chunam or lime			
Mangalore tiles			
Others (to be specified)			
(e) Tobacco—			
(f) Piece-goods and other textile fabrics and manufactured articles of clothing and dress—			
Piece-goods and cloths			
Others (to be specified)			
Total Octroi			

Statement showing the details of income

Items	Figures for each Municip
1	2
(a) Articles of food or drink for men or animals—	
Cocoanuts, fresh	
,, dry	
Betel leaves	
Sugar	
Jaggery	
Ghee	
Butter	
Horse-gram	
Oats	
Bran	
Chaff	
Others (to be specified)	
(b) Animals for slaughter—	
Sheep and goats	
Bullocks	
Others (to be specified)	
(c) Articles used for fuel, lighting and washing—	
Oil	
Oil seeds	
Others (to be specified)	
(d) Articles used in the construction of buildings—	
Timber —Teak	
Honne	
Blackwood	
Other timber	
Chunam or lime	
Mangalore tiles	
Others (to be specified)	
(e) Tobacco—	
(f) Piece goods and other textile fabrics and manufactured articles of clothing and dress —	
Piece-goods and cloths	
Others (to be specified)	
Total Octroi	

PPENDIX VIII — A

~~re of~~ the Municipalities in the District

25

for year of report	Total for the year of report	Total for the previous year	Brief explanation for difference
	3	4	5

Proceedings of the Government of His Highness the Maharaja of Mysore

READ—

Letter No 6819—L A D 962 dated the 9th April 1913 from the Comptroller, Mysore Government submitting a statement showing revised heads of account for recording the income and expenditure of the Municipalities in the State

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No 9545 57—ML 138 12 10, DATED BANGALORE, 31ST MAY 1913

ORDER THEREON —The present heads of Municipal account were prescribed in Government Order No 1114 26—Ml 433 08 3, dated 29th July 1909 In connection with the revision of the Municipal budget forms, the Comptroller, who was consulted unofficially in the matter, suggested the desirability of reducing some unnecessary details in the Municipal heads of account as in the case of the District Fund heads of account sanctioned in Government Order No 7883 93—L B 201 10 3, dated 26th April 1912 The Comptroller was thereupon requested in para 5 of Government Order No 2243 54—Ml 138 12 1 dated 11th September 1912 to report in detail the alterations he proposed to make in the Municipal heads of account With the letter read above, the Comptroller has submitted a statement showing the revised heads and explaining the principal modifications proposed by him

2 On a careful consideration of the subject Government are pleased to approve of the suggestions of the Comptroller with slight modifications and they direct that the revised heads of account appended hereto be adopted for recording the income and expenditure of the Municipalities in the State with effect from the 1st July 1913

3 The most important modification hereby introduced is the omission on the receipt side of the account of details of income from octroi This no doubt simplifies the preparation of the Municipal Accounts Government however consider that the details of income in each Municipality from each article etc subject to octroi is necessary in connection with the review of the Municipal Annual Administration Reports and they are accordingly pleased to direct that an additional Appendix VIII A in the form appended hereto be submitted to Government along with the Municipal Annual Administration Reports and statements prescribed in Government Order No 1104 20—Ml 83 10 2, dated 2nd August 1910

4 The Comptroller is requested to be good enough to revise the monthly Municipal cash account form and statements explaining the difference between the accounts of the Presidents and the Treasury Officers and forward them to the Superintendent of the Government Press for being printed The Deputy Commissioners and Presidents are requested to send at once indents for the number of copies of the revised cash account form required by them to the Superintendent of the Government Press and Stationery for compliance

K R SRINIVASIENGAR,
Secy to Govt, Gen & Rev Depts

To—The Comptroller Mysore Government
The Superintendent Government Press and Stationery
The Deputy Commissioners of Districts
The President of the Bangalore City Municipal Council
The President of the Mysore City Municipal Council through the Deputy Commissioner of the Mysore District
The President of the Sringeri Municipality through the Deputy Commissioner of the Kadur District

Exd —C B

Proceedings of the Government of His Highness the Maharaja of Mysore,

REVISED HEADS OF MUNICIPAL ACCOUNT.

RECEIPTS.

A Municipal rates and taxes—

1 Octroi
2. Taxes on buildings and lands.
3. Taxes on vehicles and animals.
4 Taxes on professions and trades.
5. Tolls and ferries.
6. Water tax.
7 Lighting tax
8. Conservancy cesses (including scavenging and latrine rates).
9. Mohatarfa—
(a) Shop tax.
(b) Oil-mill tax.
(c) Cart tax.
Total 9
10. Other taxes (to be specified).
Total A

B. Realisations under Special Acts—

1 Pounds
2. Public conveyances.
3. Other items (to be specified)
Total B

C Revenue derived from Municipal property and powers apart from taxation—

1 Rents of buildings lands, etc.
2. Sale proceeds of lands and profits of lands, etc.
3. Conservancy receipts (other than taxes and rates)
4 Sale proceeds of smuggled goods.
5. Fees and revenue from Educational Institutions.
6. Fees and revenue from markets and slaughterhouses.
7. Do from tramways.
8. Notice and warrant fees.
9 License fees.
10. Other fees.
11 Fines.
12. Interest on investments.
13. Land Revenue and Cesses.
14. Revenue from sewage farms.
15. Other items (to be specified).
Total C

D. Grants and contributions—

1 From Government.
2. From District Funds.
3 From other sources.
(a) Local Funds General.
(b) Mamul Funds.
(c) Other sources (to be specified).
Total 3
Total D

E Miscellaneous—

1 Recoveries on account of services rendered to private individuals.
2. Lapsed deposits.

RECEIPTS—concld.

E. Miscellaneous—

3. Refunds and recoveries.
4. Other items (to be specified).
Total E
Total Municipal Revenue.

F Public Debt—

1 Loans.
2. Deposits.
3. Advances.
4. Other items (to be specified).
Total Public Debt
Total Receipts
Opening balance { Revenue heads / Public debt heads
Total Opening Balance
Grand Total

EXPENDITURE.

A General Administration—

I Head Office—

1. Deputy Commissioner's Office.
(a) Salary of establishment.
(b) Travelling allowance.
(c) Contingencies.
(d) Furniture.
(e) Stationery supplied by Government Stationery Depot.
(f) Miscellaneous.
Total 1

2. Municipal Office—
(a) Salary of establishment.
(b) Travelling allowance.
(c) Contingencies.
(d) Furniture.
(e) Stationery supplied by Government Stationery Depot.
(f) Miscellaneous.
Total 2
Total I

II Collection—

1 Octroi—
(a) Establishment.
(b) Commission
(c) Other charges (to be specified).
Total 1

2. Other taxes—
(a) Establishment.
(b) Commission
(c) Other charges (to be specified).
Total 2

Local Fund and Sanitary (Municipal), dated 31st May 1913

REVISED HEADS OF MUNICIPAL ACCOUNT

EXPENDITURE—*contd*

8 Rents and other receipts—
- (*a*) Establishment
- (*b*) Commission
- (*c*) Other charges (to be specified)

Total 8

4 Refunds

Total II

III Pensions and gratuities (including pensionary contribution on account of employees lent to the Municipalities)

Total A

B Public safety—

1 Fire-protection—
- (*a*) Establishment
- (*b*) Other charges (to be specified)

Total 1

2 Lighting charges—
- (*a*) Establishment
- (*b*) Other charges
- (*c*) Lighting by contract
- (*d*) Electric lighting charges

Total 2

3 Rewards for destruction of wild animals snakes dog etc

4 Miscellaneous

Total B

C Public works carried out by Public Works Department—
- (1) Original works
- (2) Repairs
- (3) Establishment
- (4) Tools and plant

Total 1

D Public Works carried out by Civil Department—
- (1) Original works
- (2) Repairs
- (3) Compensation
- (4) Tools and plant
- (5) Establishment

Total 2

E Public health and convenience—

1 Health office—
- (*a*) Health Officer
- (*b*) Establishment
- (*c*) Other charges

Total 1

2 Conservancy and Sanitation—
- (*a*) Establishment
- (*b*) Road watering and cleaning
- (*c*) Other charges (purchase of carts dust bins etc)
- (*d*) Plague cholera and other charges

Total 2

EXPENDITURE—*contd*

3 Medical relief including vaccination—
- (*a*) Local Fund Hospitals and Dispensaries
  - (i) Charge allowance
  - (ii) Establishment
  - (iii) House rent contingencies and furniture
  - (iv) Dieting charges
  - (v) Bedding and clothing charges
  - (vi) Country medicines
  - (vii) Travelling allowances

  Total (*a*)
- (*b*) Contributions on account of construction and repairs of Local Fund Dispensaries and Hospital staff quarters
- (*c*) Midwives and Maternity—
  - (i) Establishment
  - (ii) Reward for extra labour cases and other items
  - (iii) Travelling allowance
  - (iv) Midwives articles

  Total (*c*)
- (*d*) Contributions to Ayurvedic and Unani Dispensaries
- (*e*) Grants to other Medical Institutions (to be specified)
- (*f*) Charges for treatment of indigent patients in the Labour Institute
- (*g*) Veterinary Hospitals and Dispensaries
- (*h*) Vaccination—
  - (i) Establishment
  - (ii) Other items

  Total (*h*)

Total 3

4 Registration of births and death

5 Maintenance of public garden and buildings

6 Markets and slaughter houses

7 Cattle pound
- (*a*) Establishment
- (*b*) Commission
- (*c*) Feeding charge

Total 7

8 Public conveyances

9 Water supply and maintenance charges

10 Lair and burials

11 Sewage farms

12 Avenues

13 Miscellaneous

Total F

F Education—

1 Municipal School—
- (*a*) Establishment
- (*b*) Other charges

Total 1

REVISED HEADS OF MUNICIPAL ACCOUNT

EXPENDITURE—*contd.*

2. Contributions and grants to—
   (a) Private Schools and Colleges.
   (b) Provincial Funds.
   (c) Village School Funds.
   Total 2
3. Other charges.
   Total F

G *Contributions and Grants-in-aid (Private)*—
1. Reading Rooms and Libraries.
2. Other items (to be specified).
   Total G

H. *Miscellaneous*—
1. Interest on loans.
2. Actual cost of work done for private individuals.
3. Law charges.
4. Charitable Institutions.
   (a) Home for incurable paupers.
   (b) Lunguthanas.
   (c) Chattrums.
   (d) Others (to be specified).
   Total 4

EXPENDITURE—*concld.*

5. Other items (to be specified)—
   Total H
   Total Municipal Revenue Expenditure.

I *Public Debt*—
1. Repayment of loans.
2. Deposits.
3. Advances.
4. Other items (to be specified).
   Total Public Debt
   Total Expenditure
   Closing Balance { Revenue Heads / Public Debt Heads
   Total Closing Balance
   Grand Total

Local Fund and Sanitary (Municipal), dated 31st May 1913

APPENDIX VIII A.

Statement showing the details of income from octroi in the Municipalities in the District.

Items	Figures for each Municipality for year of report	Total for the year of report	Total for the previous year	Brief explanation for difference
1	2	3	4	5
(a) Articles of food or drink for men or animals—				
Cocoanuts fresh				
dry				
Betel leaves				
Sugar				
Jaggory				
Ghee.				
Butter				
Horsegram				
Oats.				
Bran				
Chaff				
Others (to be specified)				
(b) Animals for slaughter—				
Sheep and goats				
Bullocks				
Others (to be specified)				
(c) Articles used for fuel lighting and washing—				
Oil				
Oil seeds				
Others (to be specified)				
(d) Articles used in the construction of buildings—				
Timber—Teak				
Honne				
Blackwood				
Other timber				
Chunam or lime				
Mangalore tiles				
Others (to be specified)				
(e) Tobacco				
(f) Piece goods and other textile fabrics and manufactured articles of clothing and dress				
Piece-goods and cloths				
Others (to be specified)				
Total Octroi				

1912-13

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 31st May 1913

No 9545-57
M1 198-12-10

Prescribes revised heads of account for recording the income and expenditure of the Municipalities in the State from the 1st July 1913 and also an additional Appendix VIII-A to the Municipal Annual Administration Report for showing the details of income from octroi.

SEP-22-6-13-500